

**Illinois Department of Revenue
Regulations**

Title 86 Part 110 Section 110.110 Procedures for Assessment of Pollution Control Facilities and Low Sulphur Dioxide Emission Coal Fueled Devices
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TITLE 86: REVENUE

**PART 110
PROPERTY TAX CODE**

Section 110.110 Procedures for Assessment of Pollution Control Facilities and Low Sulphur Dioxide Emission Coal Fueled Devices

a) Assessment Procedure

- 1) The Department shall assess property which has been certified by the Illinois Pollution Control Board to be a pollution control facility or a low sulphur dioxide emission coal fueled device in accordance with Section 11-25 or Section 11-50 of the Property Tax Code [35 ILCS 200/11-25 and 11-50] and this Part.
- 2) Pollution control facilities are to be valued for property tax purposes in relation to the fair cash value of their economic productivity to their owners. For the purpose of determining the fair cash value of any pollution control facility the Department shall take into consideration the actual or probable net earnings attributable to the facility (capitalized on the basis of its productive earning value to its owner), the probable net value which could be realized by its owner, if the facility was removed and sold at a fair, voluntary sale (giving due account to the expense of removal and condition of the particular facility) and such other information as the Department may consider relevant.
- 3) For the purpose of determining the fair cash value of low sulphur dioxide emission coal fueled devices for property tax purposes, the Department shall determine such value to be the net value which could be realized by its owner if the device were removed and sold at a fair, voluntary sale, giving due account to the expense of removal, site restoration, and transportation.
- 4) Upon receiving written notification from the Pollution Control Board of the issuance of a certificate that property in a county is a pollution control facility or a low sulphur dioxide emission coal fueled device, the Department shall submit to the County Board of Review or County Assessor, as the case may be, a copy of the certification with all available descriptive information of the property so certified. The Department shall also submit to such Board of Review or County Assessor a notice on Form No. PTAX-400 that the local assessment, if any, which is assigned to the property which has been so certified should be removed from the tax roll. Such notice also shall recite the first assessment year for which the removal from the local property tax roll is to be given effect.

- 5) Upon receipt of the notice described in subsection (a)(4) of this Section the County Board of Review or Assessor shall remove from the local property tax rolls, commencing with the assessment year specified in the said notice, any valuation on such local property tax rolls which can be identified as being directly attributable to the specific facility which has been certified as a pollution control facility or a low sulphur dioxide emission coal fueled device. The county officials shall notify the Department on Form No. PTAX-400 of the action taken.
- 6) Upon the completion of the original assessments to be made by the Department, it shall publish a full and complete list of such assessments in the State's "official newspaper". Any person or corporation feeling aggrieved by any such assessment may apply to the Department for a review and correction, if necessary, of the assessment, in the manner provided in Section 110.145 of this Part.

b) Modification, cancellation or revocation

- 1) In the event that a certificate is modified the Department shall notify the proper local assessing officials of such modification and its effect on the assessed valuation.
- 2) In the event that a certificate has been cancelled or revoked, the Department shall notify the proper assessing officials who then shall assess the property described in said cancelled or revoked certificate for the assessment years indicated.

c) Jurisdiction to determine character of Pollution Control Facilities

The determination of pollution control facilities or of low sulphur dioxide emission coal fueled devices as real or personal property is within the jurisdiction of the Department.

d) Definitions

"Applicant" means any person whose property has been found to qualify as pollution control facilities.

"Low sulphur dioxide emission coal fueled devices" means those facilities defined in Section 11-40 of the Property Tax Code [35 ILCS 200/11-40].

"Pollution Control Board" means that board which is defined in Section 5 of the Environmental Protection Act [415 ILCS 5/5].

"Pollution Control Facilities" means those facilities defined in Section 11-10 of the Property Tax Code [35 ILCS 200/11-10].

e) Forms

- 1) The Department shall forward annually Form No. PTAX-401, entitled Annual Return, to the applicant beginning with the first assessment year for which the Department is required to assess the pollution control facility or low sulphur dioxide emission coal fueled device of the applicant.
- 2) Form No. PTAX-401 shall be filed annually with the Department at its office in Springfield between the 1st day of April and the 1st day of June.

(Source: Amended 20 Ill. Reg. 13611, effective October 3, 1996)